



Reusing computers to change lives

Pass IT On

Report and Financial Statements

For the 15 month period ended

31st March 2019

Registered Charity Number SC033560

**Report of the Trustees
for the 15 months to 31st March 2019**

Trustees

Lydia Morrow	Chair
Simon Maclaren	Treasurer
Ian Currie	
Kirstin Corrie	

Charity Number SC033560

Type of governing document Trust deed.

Trustee recruitment and appointment Trustees are recruited from supporters and contacts who have expressed an interest in contributing to the work of the charity.

**Report of the Trustees (Continued)
for the 15 month period to 31st March 2019**

Objectives and activities	
Charitable purposes	Pass IT On collects donated computer equipment, adapts it and gives it to disabled people who live within the EH (Edinburgh and Lothians) postcode area.
Summary of the main activities in relation to these objects	<p>Pass IT On receives donations of used computer equipment from organisations and individuals throughout the Edinburgh and Lothians area.</p> <p>Staff, volunteers and work placement trainees use specialised software to securely erase all data and refurbish the computers.</p> <p>Anyone whose disability or long-term health condition makes it difficult or impossible to use publicly available IT can register with Pass IT On.</p> <p>Pass IT On will carry out an informal assessment, either by telephone or through visiting the client in the place where they will use their computer – finding out what they want to use their computer for and what adaptations they will need.</p> <p>A refurbished computer is then prepared for the client – any agreed adaptations are bought (if required), relevant software installed and the system is tested for electrical safety. Then the computer system is installed for the client, their internet connection set up if required, and they receive a brief introduction into how to use the computer. If appropriate they are referred on to partner organisations for further training or assistance. Pass IT On then offers clients a follow-up visit to iron out any teething problems.</p>

**Report of the Trustees (Continued)
for the 15 month period to 31st March 2019**

<p>Achievements and performance</p>	
<p>Summary of the main achievements of the charity during the financial period</p>	<p>Pass IT On continued to meet its core purpose of providing disabled people with bespoke refurbished computers during 2018-19.</p> <p>66 new clients (2017: 81) were registered with Pass IT On; 57 clients (2017:60) were given a comprehensive assessment of their ICT needs and 65 disabled people (2017: 60) were provided with an individually adapted computer, set up for use in their own homes. Follow-up support was provided on 542 (2017: 558) occasions, usually by phone, or email, but sometimes an additional visit (or visits) to a client's home was required.</p> <p>We raised £7,700 (2017: £3,775) through sales of surplus refurbished computers and our repairs service.</p> <p>During 2018-19, the core team of volunteers gave a total of 3,126 hours (2017: 1,620) of their time to Pass IT On. Six regular volunteers moved into paid work in the IT field and told us via feedback forms that they felt that the experience and skills gained while volunteering at Pass IT On proved an essential component of their success.</p>
<p>Financial review</p>	
<p>Financial Situation</p>	<p>Many of our funders and many other charities have accounting periods which end on 31st March each year. In the past our calendar year end accounts raised some slight issues with those on whom we rely on for support.</p> <p>Recognising this the Trustees decided to change the end of the financial period under review to 31st March. This results in a one off 15 month accounting period.</p> <p>Restricted grant funding was received from the Corra Foundation, the Robertson Trust, the RS MacDonald Trust, Miss Agnes Hunter's Trust and the Voluntary Action Fund.</p> <p>Unrestricted funding was received from the Castansa Trust, the Nancie Massey Charitable Trust, the Robert Barr Charitable Trust and the Christina Mary Hendrie Trust.</p>

**Report of the Trustees (Continued)
for the 15 month period to 31st March 2019**

<p>Brief statement of the charity's policy on reserves</p>	<p>Our policy is that a three months average unrestricted expenditure should be held in the general reserve fund. We did not achieve this at the year-end. The trustees have agreed to focus on fundraising during the next financial period and have engaged an external consultant to assist with this.</p>
<p>Acknowledgements</p>	
<p>Volunteers, grants and donations</p>	<p>The trustees would like to gratefully acknowledge all the hard work done by volunteers and staff throughout the year and the donations and grants received, particularly those set out in Note 2 of the accounts.</p>
<p>Declaration</p>	

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signed 
Simon Maclaren
Trustee, Treasurer

13th November 2019

**Statement of Financial Activities
Incorporating the Income and Expenditure Account
for the 15 month period ended 31st March 2019**

		15 months to 2019			12 months to 31st December 2017
		Un- restricted £	Restricted £	Total £	Total £
Incoming resources					
Grants	Note 2	42,000	36,500	78,500	35,500
Donations & Fundraising		1,281	-	1,281	2,009
		<u>43,281</u>	<u>36,500</u>	<u>79,781</u>	<u>37,509</u>
Used Equipment Sale		7,700	-	7,700	3,775
Benefits in kind		34,330	-	34,330	27,420
		<u>42,030</u>	<u>-</u>	<u>42,030</u>	<u>31,195</u>
Total Incoming resources		<u>85,311</u>	<u>36,500</u>	<u>121,811</u>	<u>68,704</u>
Resources expended					
Charitable Activities		80,577	38,375	118,952	93,056
Fundraising		5,500	-	5,500	2,820
Total Resources expended	Note 3	<u>86,077</u>	<u>38,375</u>	<u>124,452</u>	<u>95,876</u>
Net Income		<u>(766)</u>	<u>(1,875)</u>	<u>(2,641)</u>	<u>(27,172)</u>
Balance Brought Forward at 1st January		19,868	20,700	40,568	66,340
Balance carried Forward at 31st March	Note 4	<u>19,102</u>	<u>18,825</u>	<u>37,927</u>	<u>39,168</u>

All incoming resources and resources expended are derived from continuing activities.

The company had no recognised gains or losses other than those included in the Statement of Financial Activities above.

The notes on pages 8 to 11 form part of these financial statements.

**Balance Sheet
As at 31st March 2019**

		2019	2017
		31 Mar	31 Dec
FIXED ASSETS			
Equipment at net book value	Note 5	-	-
CURRENT ASSETS			
Debtors	Note 6	390	682
Cash and Bank		<u>43,506</u>	<u>44,615</u>
		<u>43,896</u>	<u>45,297</u>
CURRENT LIABILITIES			
Creditors and Accruals	Note 7	5,969	6,129
NET CURRENT ASSETS		<u>37,927</u>	<u>39,168</u>
NET ASSETS		<u>37,927</u>	<u>39,168</u>
FUNDS			
Unrestricted		19,102	18,468
Restricted		18,825	20,700
Total Funds	Note 4	<u>37,927</u>	<u>39,168</u>

These accounts were approved by the Trustees on 13th November 2019

Signed



Simon Maclaren
Trustee

The notes on pages 8 to 11 form part of these financial statements.

**Notes to the accounts forming part of the financial statements
for the 15 months to 31st March 2019**

Note 1:

Accounting Policies

Accounting Convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

Depreciation Policy

All fixed assets are fully depreciated. The organisation's policy is not to capitalise expenditure under £2,000. Otherwise fixed assets are written off over their useful lives on the following basis;

IT and other electronic equipment	33%
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Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT and is reported as part of the expenditure to which it relates.

Pension costs

The Organisation operates a defined contribution pension scheme open to all employees. The assets of the scheme are held separately from those of the Organisation in an independently administered fund. The amount of pension costs in the accounts represents the contribution due by the Organisation to the scheme in respect of the financial year and a provision for underpayment in previous years. The pension costs charge represents contributions payable by the Organisation net of the employees' contribution and amounts to £5,786 (2017: £1,208).

Note 2: Grants Received

2019

	Un-restricted	Restricted
The Robertson Trust	-	16,500
Voluntary Action Fund	-	7,500
Corra Foundation	-	5,000
Miss Agnes H Hunter's Trust	-	7,500
RS Macdonald Charitable Trust	30,000	-
Nancie Massey Charitable Trust	2,000	-
Robert Barr Charitable Trust	5,000	-
Christina Mary Hendrie Trust	5,000	-
Total	42,000	36,500

**Notes to the accounts forming part of the financial statements
for the 15 months to 31st March 2019 (Continued)**

	Un-restricted	Restricted
2017		
Voluntary Action Fund	-	10,000
Corra Foundation	-	4,000
The Castansa Trust	5,000	-
The Robertson Trust	-	16,500
Total	<u>5,000</u>	<u>30,500</u>

Note 3: Outgoing resources

	Un-Restricted	Restricted	Total	12 months to 31 st December 2017
Charitable Activities				
Salaries and on costs	42,525	38,375	80,900	61,590
Staff & volunteer costs	826		826	469
Office costs	2,530		2,530	2,718
IT & web expenses	115		115	703
Communications	1,687		1,687	1,552
Rent	15,000		15,000	12,000
Insurance	962		962	752
Adaptation costs	15,532		15,532	13,272
	<u>79,177</u>	<u>38,375</u>	<u>117,552</u>	<u>93,056</u>
Fundraising costs				
Cost of goods sold for fundraising	5,500	-	5,500	2,820
	<u>84,677</u>	<u>38,375</u>	<u>123,052</u>	<u>95,876</u>

Salaries and on costs

	2019	2017
Salaries	73,679	57,693
National Insurance contribution	2,835	1,289
Pension	4,386	2,608
	<u>80,900</u>	<u>61,590</u>

There is one full time and two part time employees (2017 one full time and one part time employee)

Notes to the accounts forming part of the financial statements for the 15 months to 31st March 2019 (Continued)

Note 4: Funds

	Opening Balance	Received	Expended	Change for Year	Closing Balance
2019 (15 months)					
Adaptation Fund	450			-	450
The Robertson Trust	16,500	16,500	(16,500)	-	16,500
Corra Foundation	-	5,000	(5,000)	-	-
Miss Agnes H Hunter's Trust	-	7,500	(7,500)	-	-
Voluntary Action Fund	3,750	7,500	(9,375)	(1,875)	1,875
Total Restricted Funds	20,700	36,500	(38,375)	(1,875)	18,825
General Funds	19,868	85,311	(86,077)	(766)	19,102
Totals 2019	40,568	121,811	(124,452)	(2,641)	37,927
2017 (12 Months)					
The Robertson Trust	-	16,500	-	16,500	16,500
Adaptation Fund	450	-	-	-	450
Corra Foundation	-	4,000	(4,000)	-	-
Voluntary Action Fund	3,750	10,000	(10,000)	-	3,750
Total Restricted Funds	4,200	30,500	(14,000)	16,500	20,700
General Funds	62,140	38,204	(80,476)	(42,272)	19,868
Totals 2017	66,340	68,704	(94,476)	(25,772)	39,168

Notes on Funds:

- The Adaptation Fund: This is used to purchase specific adaptations for to enable clients to access computers is sourced from specific fundraising.
- Miss Agnes H Hunter's Trust: Towards salary cost shortfall of manager and administrator posts
- The Robertson Trust: Towards the salary costs of the organisation's manager.
- Corra Foundation: To fund the administrators post
- Voluntary Action Fund: Towards the costs of the Volunteer Coordinator.

Note 5: Fixed Assets

Cost

Balance Brought Forward at 1st January 2017	2,844
Balance carried Forward at 31st March 2019	<u>2,844</u>

Depreciation

Balance Brought Forward at 1st January 2017	2,844
Balance carried Forward at 31st March 2019	<u>2,844</u>

Net Book Value

As at 31 March 2019	<u>-</u>
As at 31 December 2017	<u>-</u>

**Notes to the accounts forming part of the financial statements
for the 15 months to 31st March 2019 (Continued)**

	2019	2017
Note 6: Debtors		
Prepayments	390	567
Debtors	-	115
	<u>390</u>	<u>682</u>

	2019	2017
Note 7: Creditors		
PAYE & NIC	3,377	2,497
Provision for Redundancy	2,232	2,232
Provision for Pension	110	1,400
Other Provisions	250	-
	<u>5,969</u>	<u>6,129</u>

Independent examiner's report on the accounts

Report to the trustees of Pass IT On

On the charity's accounts for the 15 months to 31st March 2019 as set out on pages 6 to 11.

Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 Accounts Regulations does not apply.</p> <p>It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.</p>
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.</p>
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> 1. which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> • to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations • to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or 2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed 

Date 13 November 2019

Name PAUL WILLIAMS A.C.A.

Address FOUR OAKS
BRIDGE CASTLE
WEST LOTHIAN